

Amendment No. _____


Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 23

House Bill No. 20*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-702(a), is amended by deleting subdivision (3) and substituting instead the following:

(3)

(A) Such reimbursement shall be paid on the first twenty-seven thousand dollars (\$27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), of the full market value of such property.

(B) Beginning for tax year 2018, and each subsequent tax year, the amount on which reimbursement shall be paid under subdivision (a)(3)(A) shall be increased annually to reflect inflation, as measured by the United States bureau of labor statistics consumer price index for all urban consumers and shall be rounded to the nearest one hundred dollars (\$100). The comptroller of the treasury shall notify taxpayers of any change in dollar amounts made pursuant to this subdivision (a)(3)(B) and post the information in a readily identifiable location on the comptroller's website. The annual percentage changes used in this calculation shall be no less than zero percent (0%) and no more than three percent (3%).

SECTION 2. Tennessee Code Annotated, Section 67-5-702(b), is amended by deleting the language "twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act" wherever it appears and substituting instead the



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language "twenty-seven thousand dollars (\$27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B)".

SECTION 3. Tennessee Code Annotated, Section 67-5-703(a), is amended by deleting subdivision (3) and substituting instead the following:

(3)

(A) Such reimbursement shall be paid on the first twenty-seven thousand dollars (\$27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B), of the full market value of such property.

(B) Beginning for tax year 2018, and each subsequent tax year, the amount on which reimbursement shall be paid shall be increased annually to reflect inflation, as measured by the United States bureau of labor statistics consumer price index for all urban consumers and shall be rounded to the nearest one hundred dollars (\$100). The comptroller of the treasury shall notify taxpayers of any change in dollar amounts made pursuant to this subdivision (a)(3)(B) and post the information in a readily identifiable location on the comptroller's website. The annual percentage changes used in this calculation shall be no less than zero percent (0%) and no more than three percent (3%).

SECTION 4. Tennessee Code Annotated, Section 67-5-703(b), is amended by deleting the language "twenty-three thousand five hundred dollars (\$23,500), or such other amount as set forth in the general appropriations act" wherever it appears and substituting instead the language "twenty-seven thousand dollars (\$27,000), or such other amount as set forth in the general appropriations act or as adjusted pursuant to subdivision (a)(3)(B)".

SECTION 5. Tennessee Code Annotated, Section 67-5-704, is amended by deleting the language "one hundred thousand dollars (\$100,000)" wherever it appears and substituting instead the language "one hundred seventy-five thousand dollars (\$175,000)".

SECTION 6. This act shall take effect July 1, 2017, the public welfare requiring it.

Amendment No. _____

Dr. Rh Ramsey
Signature of Sponsor

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Date _____
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Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 410*

House Bill No. 521

by deleting Section 1 and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 49-2-122(a), is amended by deleting the subsection and substituting instead the following:

(1) All public high schools shall have automated external defibrillator (AED) devices placed within the school.

(2) All public middle and elementary schools are encouraged, within existing budgetary limits, to place AED devices within the school.

AND FURTHER AMEND by deleting Section 2 and substituting instead the following:

SECTION 2. Tennessee Code Annotated, Section 49-2-122(b), is amended by deleting the subsection and substituting instead the following:

(b) All schools required, or electing, pursuant to subsection (a) to place AED devices in schools, shall comply with all provisions of title 68, chapter 140, part 4, relative to:

- (1) Training;
- (2) Establishment of a written plan that complies with § 68-140-404;
- (3) Notification;
- (4) Maintenance and testing of the AEDs to ensure that the devices are in optimal operating condition in compliance with § 68-140-404; and
- (5) Any other requirements.



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Amendment No. _____


Signature of Sponsor

AMEND Senate Bill No. 230*

House Bill No. 910

FILED

Date _____

Time _____

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Comm. Amdt. _____

by adding the following as a new section immediately before the effective date section and renumbering the remaining section accordingly:

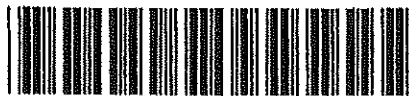
SECTION __. Tennessee Code Annotated, Section 67-3-901, is amended by deleting subsection (g) and substituting instead the following:

(g) Prior to the apportionment set out in subsections (b), (c), (d) and (f), there shall be apportioned for distribution to the wildlife resources fund an amount of the taxes collected under § 67-3-201, exclusive of tax revenues resulting from the three cents (3¢) per gallon gasoline tax increase imposed by chapter 46 of the Public Acts of 1989 and all tax revenues resulting from the gasoline tax increase imposed by chapter __ of the Public Acts of 2017 (SB 1221/HB 534), as follows:

(1) For FY 2017-2018, two thousand six hundred seventy-two ten-thousandths of one percent (0.2672%);

(2) For FY 2018-2019, four thousand nine ten-thousandths of one percent (0.4009%); and

(3) For FY 2019-2020 and all subsequent years, five thousand three hundred forty-four ten-thousandths of one percent (0.5344%).



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Amendment No. _____

Signature of Sponsor

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AMEND Senate Bill No. 430

House Bill No. 191*

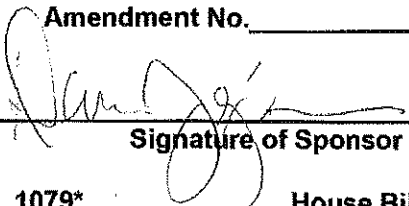
by deleting Section 3 and redesignating the remaining sections accordingly.



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Amendment No. _____


Signature of Sponsor

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AMEND Senate Bill No. 1079*

House Bill No. 1381

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 68, Chapter 120, Part 1, is amended by adding the following as a new section:

(a)

(1) This section applies to any:

(A) Public building constructed by the state or its political subdivisions on or after July 1, 2017;

(B) Existing public building for which exterior or interior renovations to any area intended for use by the general public are approved by the state building commission on or after July 1, 2017; and

(C) Public buildings purchased by the state on or after July 1, 2017.

(2) This section does not apply to any public building listed on the national register of historic places or the Tennessee register of historic places.

(b) All stair steps leading into a public entrance of a public building must have detectable nosings of a contrasting color. The texture and color must be applied at a width of not less than one inch (1") and not more than two inches (2") for the entire length of the edge of each stair step.

(c) The nosing of stairs must be modified in accordance with this section no later than ninety (90) days after a public building is constructed, renovated, or purchased, as applicable.



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(d) Notwithstanding this section, a public entity of the state exercising control over a public building of historical significance may apply for and receive a waiver from the requirements of this section from the state building commission.

(e) For purposes of this section:

(1) "Public building":

(A) Means any building or structure owned by the state or its political subdivisions that is used by the general public for providing or receiving public benefits or public services; and

(B) Does not include any building, structure, or improved area owned by the state or its political subdivisions used by the general public as a place of gathering or amusement, including theaters, auditoriums, restaurants, hotels, factories, stadiums, shopping areas, convention centers, and all other places of public accommodations; and

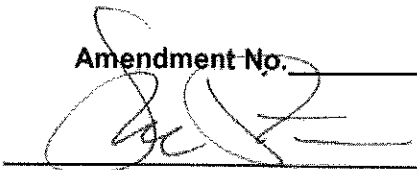
(2) "Public entrance":

(A) Means the main entrance to a public building; and

(B) Does not include any secondary entrance to a public building, including any entrance primarily used by employees.

SECTION 2. This act shall take effect July 1, 2017, the public welfare requiring it.

Amendment No. _____



Signature of Sponsor

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Date _____

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Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 599*

House Bill No. 716

by deleting the language "automatic increase of two percent (2%)" from Section 1 and substituting instead the language "automatic increase of one percent (1%)".



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Amendment No. _____

Johnnie R. Turner

Signature of Sponsor

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Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 1279

House Bill No. 1306*

by adding the following language immediately after the existing language in subsection (f) of

SECTION 1:

The special joint committee shall meet only on days in which the general assembly has scheduled a floor session to consider legislation or on days standing committees of the general assembly are scheduled to meet.



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Amendment No. _____



Signature of Sponsor

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Comm. Amdt. _____

AMEND Senate Bill No. 614*

House Bill No. 695

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 49-5-5601, is amended by deleting the section and substituting instead the following:

The general assembly recognizes the vital position occupied by institutions of higher education in the training of teachers, the improvement in the quality of the education profession, and the impact on Tennessee students. In acting to support these functions in public institutions of higher education, the general assembly must maintain a proper balance between the academic freedom of higher education and the need to respond to the public's expectations of quality in the state's teacher training programs. Therefore, the general assembly does not seek to impose restrictions on the philosophy or course selection of teacher training programs. The general assembly does, however, reserve the authority to require of each teacher training institution reasonable admission standards, graduation standards, and outcomes for prospective teachers to ensure that teachers are effectively prepared to positively affect student achievement in accordance with this part.

SECTION 2. Tennessee Code Annotated, Section 49-5-5631, is amended by deleting the section and substituting instead the following:

(a) All full-time educator preparation program faculty members, including academic deans or executive leaders of such educator preparation programs, who are involved in the preparation of teachers, shall further their professional development through direct personal involvement in the public school or local education agency setting of pre-kindergarten through grade twelve (pre-K-12) on an annual basis.



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(b) The faculty involvement must include:

- (1) Professional learning targeted to or led by pre-k through grade twelve (pre-K-12) educators;
- (2) Professional learning focused on local education agency specific educational initiatives;
- (3) Direct instruction to pre-k through grade twelve students (pre-K-12);
- (4) Curriculum development;
- (5) District level strategic partnerships; or
- (6) Direct observation of pre-k through grade twelve (pre-K-12) classrooms.

(c) In accordance with state board of education policy, all preparation providers shall establish state-recognized partnerships with each local education agency where enrolled candidates will complete any aspect of clinical practice.

(d) The state-recognized partnership agreements must detail how the college of education faculty detailed in subsection (a) shall engage with at least one (1) local education agency and describe faculty involvement activities listed in subsection (b).

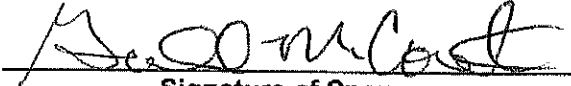
(e) After implementation, the state board of education shall meet at least annually for structured meetings to coordinate policy on educator preparation, including, but not limited to, collaboration between colleges of education, colleges of education faculty, and local education agencies. The Tennessee higher education commission, the state's educator preparation programs, and the Tennessee Independent Colleges and Universities Association shall be invited to participate.

(f) The state board of education may review educator preparation programs for noncompliance with this section.

(g) This section shall not apply to a solely online college or university.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

Amendment No. _____


Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 225

House Bill No. 169*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, is amended by adding the following language as a new, appropriately designated Part 32:

67-4-3201. Definitions.

As used in this part:

(1) "implementing agency" means any public transit agency, regional transportation authority created under title 64, chapter 8, or other local government department, agency, or designated entity that is responsible for planning or implementing a transit improvement program;

(2) "Local government" means:

(A) Any county in this state, including any county having a metropolitan or consolidated form of government, having a population in excess of one hundred twelve thousand (112,000), according to the 2010 federal census or any subsequent federal census; or

(B) Any city in this state having a population in excess of one hundred sixty-five thousand (165,000), according to the 2010 federal census or any subsequent federal census;

(3) "Public transit system" means any mass transit system intended for shared passenger transport services to the general public, together with any building, structure, appurtenance, utility, transport support facility, transport vehicles, service vehicles, parking facility, or any other facility, structure, vehicle,



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or property needed to operate the transportation facility or provide connectivity for the transportation facility to any other non-mass transit system transportation infrastructure, including, but not limited to, interstates, highways, roads, streets, alleys, and sidewalks;

(4) "Surcharge" means a tax, or combination of taxes, levied by a local government pursuant to this part; and

(5) "Transit improvement program" means a program consisting of specified public transit system projects and services.

67-4-3202. Local Option Transit Surcharge.

(a) A local government is authorized to levy a surcharge, for use in accordance with § 67-4-3205, on the same privileges subject to the taxes listed in subdivisions (a)(1)-(6), if the underlying local tax on such privileges is being collected at the time a transit improvement program is adopted in accordance with § 67-4-3206. Any surcharge shall be a separate charge in addition to the local taxes provided in subdivisions (a)(1)-(6). Notwithstanding, and in addition to, any other law authorizing a local government to impose a local privilege tax, and subject to the maximum rates or amounts provided in subdivision (g)(2), any surcharge levied pursuant to this part shall be limited to the following local privilege taxes:

(1) Local option sales and use tax, pursuant to chapter 6, part 7 of this title;

(2) Business tax, pursuant to the Business Tax Act, compiled in part 7 of this chapter;

(3) Motor vehicle tax, pursuant to title 5, chapter 8, part 1 or an applicable private act;

(4) Local rental car tax, pursuant to part 19 of this chapter;

(5) Tourist accommodation tax, pursuant to title 7, chapter 4, or hotel occupancy tax pursuant to part 14 of this chapter or an applicable private act; and

(6) Residential development tax, pursuant to the County Powers Relief Act, compiled in part 29 of this chapter.

(b) No surcharge under this part shall become effective unless approved by a majority of the number of registered voters of the local government voting in an election on the question of whether the surcharge shall be levied, pursuant to the procedures in this subsection (b). Upon the adoption of a transit improvement program in accordance with § 67-4-3206, and receipt of a certified copy of the adopted ordinance or resolution regarding the program, the county election commission is directed to call an election to be held in accordance with § 2-3-204 to approve or reject the levy of the surcharge. An election to approve or reject the levy of the surcharge may be considered a general election for purposes of § 2-3-204(c), which shall be conducted as follows:

(1) The ballots used in the election shall have printed on them the surcharge and the brief summary of the transit improvement program from the ordinance or resolution adopted pursuant to § 67-4-3206, providing options to vote "FOR" or "AGAINST" the ordinance or resolution levying the surcharge, and the voters shall vote for or against approval of the ordinance or resolution;

(2) The votes cast shall be canvassed and the results proclaimed and certified by the county election commission to the local government's legislative body;

(3) The qualifications of voters shall be the same as those required for participation in general elections;

(4) All laws applicable to general elections shall apply to the determination of the approval or rejection of the surcharge; and

(5) If the majority of those voting in the election vote for the ordinance or resolution levying the surcharge, the ordinance or resolution shall be deemed to be approved on the date that the county election commission makes its official canvass of the election returns.

(c) No surcharge shall be collected until the first day of a month occurring at least sixty (60) days after the date of approval of the levy of the surcharge; provided, however, that such surcharge shall apply only to tax periods beginning on or after October 1, 2017. The local government shall furnish a certified copy of the adopted ordinance or resolution to the department of revenue within ten (10) days of the approval of the levy of the surcharge.

(d) Any surcharge levied pursuant to this part shall remain in effect until the occurrence of a specific date or condition of termination in the ordinance or resolution adopting the surcharge, or until the surcharge is repealed in the same manner as adopted under this part.

(e) If an election held pursuant to this part results in the rejection of the levy of the surcharge, a subsequent election regarding a surcharge authorized by this part may not be held for at least twelve (12) months from the date of the election.

(f) If a surcharge authorized by this part is ratified by a city that meets the definition of local government in § 67-4-3201 prior to adoption or ratification of a surcharge by the county in which the city or town is located, the effectiveness of the city's surcharge shall be suspended for a period of forty (40) days beyond the date on which it would otherwise be effective. If during this forty-day period, the county legislative body adopts a resolution in accordance with § 67-4-3206, the effectiveness of the surcharge shall be further suspended until the referendum is held in accordance with this section. If the county surcharge is ratified, the city's surcharge shall be null and void. A city that meets the definition of local government in § 67-4-3201 shall not adopt

a surcharge pursuant to this part if a county has adopted and is collecting a surcharge pursuant to this part.

(g)

(1) The rate of a surcharge for the local taxes provided in subdivisions (a)(1)-(6) shall not exceed the maximum rate or amount established in subdivision (g)(2) for the applicable surcharge. The maximum rate or amount of a surcharge shall be applied to the aggregate of all transit improvement programs adopted by a local government in accordance with § 67-4-3206 and no surcharge may be levied which shall cause the rate or amount of any surcharge to exceed the maximum rate or amount. A local government shall levy any surcharge up to the maximum rate or amount as provided in subdivision (g)(2) without affecting the available taxing authority and rates or amounts of local taxes listed in subdivisions (a)(1)-(6).

(2)

(A) No local government may levy a surcharge on the local option sales and use tax under subdivision (a)(1) that separately exceeds the maximum rate established for the applicable underlying local option sales and use tax.

(B) No local government may levy any combination of tourist accommodation taxes or fees pursuant to title 7, chapter 4, hotel occupancy taxes pursuant to part 14 of this chapter or an applicable private act, local tourism development zone business taxes pursuant to the Local Tourism Development Zone Business Tax Act, compiled in part 30 of this chapter, state sales and use taxes pursuant to chapter 6 of this title, local option sales and use taxes pursuant to chapter 6, part 7 of this title, or surcharges on any combination of tourist accommodation taxes or fees, hotel occupancy taxes, and local option sales and use taxes that

under subdivisions (a)(1) and (a)(5) exceed a combined rate of twenty percent (20%) on hotels, motels, or other tourist accommodations subject to such taxes and surcharges.

(C) No local government may levy a surcharge on a business tax under subdivision (a)(2), a surcharge on a local rental car tax under subdivision (a)(4), or a surcharge on a residential development tax under subdivision (a)(6) that separately exceeds the rate of twenty percent (20%) of the current applicable rate of the business tax, local rental car tax, or residential development tax.

(D) No local government may levy a combination of a motor vehicle tax and a surcharge on a motor vehicle tax that under subdivision (a)(3) exceeds a combined amount of two hundred dollars (\$200) on persons subject to such taxes and surcharges.

(h) Nothing in this part requires revenue from a surcharge levied pursuant to this part to be expended or distributed for school purposes.

67-4-3203. Collection and Administration.

(a) Any surcharge shall be levied, collected, and administered in the same manner as the applicable underlying local tax and shall be subject to the same conditions, limitations, exemptions, credits, returns, and other requirements as are applicable to the underlying local tax.

(b) The taxpayer shall have the remedies applicable to the underlying local tax.

(c) Any penalty and interest applicable to the underlying local tax shall be applicable to the surcharge.

(d) For any surcharge that the department of revenue administers and collects, the department of revenue shall administer and collect the surcharge as follows:

(1) In collecting and administering a surcharge levied under this part, the commissioner of revenue shall have the same powers as the commissioner has in collecting and administering the underlying tax;

(2) The department shall remit the proceeds of the surcharge to the local government levying the surcharge, less an administrative fee of one and one hundred twenty-five thousandths percent (1.125%) to cover its expenses of administering the collection and remittance of the surcharge; and

(3) Upon any claim of illegal assessment or collection, the taxpayer shall have the remedies provided in § 67-1-1438, and chapter 1, part 18 of this title, it being the intention of the general assembly that the law which applies to the recovery of underlying taxes illegally assessed or collected be conformed to apply to the recovery of surcharges illegally assessed or collected under this part.

(e) Any surcharge on the business tax shall be applied to all persons subject to the tax and shall be calculated based on their applicable rates and classifications pursuant to § 67-4-709.

67-4-3204. Local Option Sales and Use Tax.

(a) Notwithstanding that a local government may levy a surcharge under this chapter on the local option sales and use tax pursuant to chapter 6, part 7 of this title for use in accordance with § 67-4-3205, and in addition to the exemptions authorized by § 67-4-3203(a), the following items shall be exempt from the surcharge:

(1) Water sold to or used by manufacturers and taxed at the state rate of one percent (1%) as authorized in § 67-6-206;

(2) Sales of tangible personal property to a common carrier for use outside the state;

(3) Video programming services as defined in § 67-6-102(97);

(4) Telecommunication services;

(5) Specified digital products as defined in § 67-6-102(86); and

(6) Sales of tangible personal property when obtained from any vending machine or device and taxed at the local rate of two and one quarter percent (2.25%) as authorized in § 67-6-702(h).

(b) Any surcharge on the local option sales and use tax shall apply only to the first one thousand six hundred dollars (\$1,600) on the sale or use of any single article of personal property as defined in § 67-6-702(d).

(c) Any surcharge on the local option sales and use tax shall not apply to sales made by dealers with no location in this state who choose to pay local tax pursuant to § 67-6-702(f) at the rate set forth in that section.

(d) Except as otherwise provided in subsection (a), any surcharge on the local option sales and use tax shall apply equally and uniformly to all sales of tangible personal property, services, and other items subject to the tax, and shall be subject to the same exemptions provided in chapter 6 of this title as are applicable to the tax.

67-4-3205. Use of Surcharge Revenue.

(a) Revenue from a surcharge must be used for costs associated with the planning, engineering, development, construction, implementation, administration, management, operation, and maintenance of public transit system projects that are part of a transit improvement program.

(b) Revenue from the surcharge may be:

(1) Combined with other funding generated by local, state, or federal governments from taxes, fees, or fares, and may be used to match state aid funds and federal grants;

(2) Combined with private monies where allowed by law and used as a public entity's share of costs associated with a public-private initiative entered into pursuant to Chapter 975 of the Public Acts of 2016;

(3) Pledged to the payment of bonds issued for the purposes of financing a transit improvement program in accordance with this part; and

(4) Directed or transferred to implementing agencies to carry out a transit improvement program.

(c) If either a transit improvement program or a public transit system project that is part of a transit improvement program becomes unfeasible, impossible, or not financially viable, the revenue from the surcharge for the transit improvement program may be directed to and utilized for a separate transit improvement program or public transit system project that:

(1) Has been approved by:

(A) The local government's legislative body, as required in § 67-4-3206(e)(1); and

(B) A majority of the number of registered voters of the local government voting in an election pursuant to the procedures in § 67-4-3202; and

(2) Otherwise meets the requirements of this part.

(d) The proceeds of any bonds issued for the purposes of financing a transit improvement program shall not be used for operations of any public transit system projects or services that are part of the program, and in no event, shall the credit of any local government be given or loaned to or in aid of any person, company, association, or corporation, within the meaning of the Constitution of Tennessee, Article II, § 29.

67-4-3206. Adoption of Transit Improvement Programs.

(a) Before a surcharge may be imposed, a transit improvement program shall be developed and adopted in accordance with this section.

(b) A transit improvement program must indicate and describe in reasonable detail the public transit system projects and services to be funded and implemented under the program.

(c) A transit improvement program must state:

- (1) The type and rate of a surcharge that will provide funding to the program;
 - (2) When a surcharge will terminate or the date or conditions upon which the surcharge will be terminated or reduced;
 - (3) Any other sources of funding for the program;
 - (4) An estimate of the initial and recurring cost of the program;
 - (5) The implementing agencies responsible for carrying out the program;
- and
- (6) The geographic location of the public transit system projects.

(d) Prior to adoption of a transit improvement program in accordance with subsection (e), a local government must:

- (1) Solicit public comment regarding the transit improvement program;
- (2) Make reasonable efforts to notify or coordinate with other local governments surrounding the local government that is considering adopting the transit improvement program; and
- (3) Prepare a plan of financing that demonstrates a proposed transit improvement program's financial feasibility that includes the methodology and assumptions used in the financial forecasts and projections supporting the plan's analysis. The plan of financing shall include information on the amount of the transit improvement program's infrastructure to be financed through the issuance of bonds or other debt. The plan of financing's analysis will be based on forecasts and projections for at least a ten-year period after the planned inception date for the program. For the purposes of this section, "financial feasibility" means the transit improvement program is likely to be viable after taking into account the anticipated costs, risks, and liabilities of the transit improvement program, the anticipated revenue generated by the surcharge and transit improvement

program, and the local government's financial position. A local government shall obtain a determination or opinion in accordance with the attestation standards from an independent certified public accounting firm that the assumptions in the local government's plan of financing provide a reasonable basis for the local government's forecast or projection given the hypothetical assumptions supporting its analysis that the proposed transit improvement program is financially feasible. Prior to obtaining the determination or opinion, the local government shall obtain approval from the comptroller of the treasury of the selection of the firm and the procedures to be used by the firm in making the determination or opinion. Upon approval of the firm and the procedures to be used by the firm by the comptroller of the treasury, the local government shall submit to the firm a plan of financing for any of the projects or services to be provided as part of the transit improvement program. Other relevant information may be considered in making the determination or opinion required by this subdivision (d)(3). The local government shall publish the completed financial feasibility determination or opinion in its entirety with the plan of financing on its website as soon as practicable after completion.

(e)

(1) A transit improvement program is adopted if it is passed by ordinance or resolution by majority vote of the local government's legislative body.

(2) A copy of such ordinance or resolution must be provided to the department of revenue prior to the election on the question of whether the surcharge shall be levied.

(f) The ordinance or resolution must contain a brief summary of the transit improvement program for which revenue from the surcharge will be used, written in a clear and coherent manner using words with common everyday meanings, and not exceeding two hundred fifty (250) words in length, and must include the information

listed in subsections (b) and (c). The brief summary shall be placed on the ballot pursuant to § 67-4-3202(b)(1).

(g) The financing and operations of a transit improvement program shall be accounted for in a manner approved by the comptroller of the treasury and in compliance with generally accepted accounting principles (GAAP). Nothing in this part limits the authority of the comptroller of the treasury to audit the revenues and expenditures of a transit improvement program, the financing or operations of a transit improvement program, and to charge a reasonable fee for its services.

SECTION 2. The headings to sections, chapters, and parts in this act are for reference purposes only and do not constitute a part of the law enacted by this act. However, the Tennessee Code Commission is requested to include the headings in any compilation or publication containing this act.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.